

EXHIBIT 23

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BY E-MAIL

Albert L. Hogan, III, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Chicago, IL 60606

Dear Al:

On behalf of ADAH, we are writing in response to your stated intention to file a motion with respect to the exit financing on Delphi's behalf, pursuant to § 1142 of the Bankruptcy Code, with a request for a hearing before Judge Drain tomorrow, February 28, or Friday, February 29, 2008. As discussed in our phone conversation yesterday afternoon, despite Judge Drain's stated availability on those days, we do not believe that a hearing regarding the exit financing on such accelerated timing is appropriate and, therefore, we do not consent to your proposed hearing dates. We have consulted with the other Plan Investors and they (other than Goldman Sachs, which has not expressed its view but has indicated its support of ADAH's positions generally) similarly do not consent. Thus, to the extent that you do file the motion and seek to shorten time under Rule 9006 (as you must), please inform the Court that the Plan Investors do not consent to holding a hearing on this accelerated timing.

Additionally, you have still not circulated a draft motion or otherwise responded to my email of last night. Please contact me if you would like to discuss these matters.

Very truly yours,



Douglas P. Baumstein